(c) The fifth Pay Commission was constituted 9.4.93. It submitted the report in January, 1997 and the accepted recommendations were notified on 30.9.1997.

(d) and (e) The recommendations of Fifth CPC did not cover employees of the State Governments. The Fifth CPC estimated the financial implications of their recommendations at Rs. 8800 crores per annum.

(f) Yes, Sir. States are being consulted in the matter and their view sought.

Income Tax paid by BCCI

†2307. SHRI MOTILAL VORA : Will the Minister of FINANCE be pleased to state:

(a) the annual income of the BCCI;

(b) the amount being paid per year by the BCCI as income tax and service tax; and

(c) if no tax is paid , the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) The operating revenue disclosed by the BCCI for the following three assessment years is as under:—

A.Y.	2003-04	Rs 108.55 crores
A.Y.	2004-05	Rs 131.75 crores
A.Y.	2005-06	Rs 2285 crores

(b) Amount of Income Tax paid : Nil

It is only during the A.Y.2005-06 that BCCI has paid service tax of Rs. 3 crores and has also furnished bank guarantee for additional sum of Rs. 3 crores.

(c) BCCI has been registered u/s 12A of the I.T. Act as a charitable institution and thus its income is ordinarily exempt. However, its return of income for A.Y. 2005-06 has been selected for scrutiny. During the course of scrutiny, fulfillment of the conditions for exemption from tax will be subjected to verification.

Due to BCCI's failure to voluntarily pay service tax, proceedings have been initiated by the service tax authorities. It is as a result of those proceedings that the afore mentioned payment of Rs. 3 crores has been made during the current F.Y.

†Original notice of the question was received in Hindi.